



33 individual would have been allowed to claim but for the apportionment requirement of this  
34 section.

35 Section 2. Section **59-10-1112** is enacted to read:

36 **59-10-1112. Refundable state earned income tax credit -- Definition -- Tax credit**  
37 **calculation -- Transfers from General Fund.**

38 (1) As used in this section:

39 (a) "Federal earned income tax credit" means the federal earned income tax credit  
40 described in Section 32, Internal Revenue Code.

41 (b) "Qualifying claimant" means a resident or nonresident individual who claimed the  
42 federal earned income tax credit for the previous taxable year.

43 (2) Except as provided in Section 59-10-1102.1, a qualifying claimant may claim a  
44 refundable earned income tax credit equal to 10% of the amount of the federal earned income  
45 tax credit that the qualifying claimant was entitled to claim on a federal income tax return in  
46 the previous taxable year.

47 (3) (a) The Division of Finance shall transfer at least annually from the General Fund  
48 into the Education Fund an amount equal to the amount of tax credit claimed under this  
49 section.

50 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
51 commission may make rules for making the transfer described in Subsection (3)(a).

52 Section 3. **Retrospective operation.**

53 This bill has retrospective operation for a taxable year beginning on or after January 1,  
54 2019.